

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY**

MERRILL LYNCH BUSINESS FINANCIAL  
SERVICES INC.,

Plaintiff,

-against-

ARTHUR KUPPERMAN; E. ROSS BROWNE;  
PAULETTE KRELMAN; PGB  
INTERNATIONAL, LLC; and J.P. MORGAN  
CHASE BANK, NATIONAL ASSOCIATION,

Defendants.

Case No. 06-Civ-4802 (DMC)

**AFFIDAVIT OF  
WAYNE P. TESSLER**

STATE OF NEW JERSEY    )  
                                      )  
COUNTY OF MONMOUTH)

I, WAYNE P. TESSLER, of full age, being duly sworn, hereby deposes and says:

1. I am a Certified Public Accountant and until July 31, 2008 was an officer and shareholder of Amper, Politziner & Mattia P.C. ("APM"). Effective August 1, 2008, our firm was reorganized as a limited liability partnership and on that date I became a partner in the firm Amper Politiziner & Mattia, LLP.

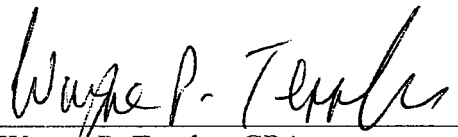
2. APM is in receipt of four documents bearing the caption "Independent Auditors' Report," purportedly issued by "Amper, Politziner & Mattia P.A." to the Board of Directors of PITTRA G.B. International, Inc. and dated as follows: 1) December 12, 2002 (attached hereto as Exhibit A); December 17, 2003 (attached hereto as Exhibit B); December 22, 2004 (attached hereto as Exhibit C); and December 16, 2005 (attached hereto as Exhibit D) (collectively, the "Documents").

3. None of these Documents were prepared by APM or anyone at the direction of APM. APM has no record of these Documents in its files. PITTRA G.B. International, Inc. has never been an audit client of APM.

4. Indeed, the letterhead on the Documents is inaccurate: it does not include office locations in New York City, which APM has maintained since July 2002, Rochelle Park, which APM maintained from July 2002 through October 2003, or Hackensack, which APM has maintained since November 2003. The addresses of these locations have been listed during the time of their operation on APM's official letterhead.

5. Finally, Exhibit D lists Flemington, New Jersey as an office of APM but this office was closed in July of 2005 and replaced with APM's Bridgewater office. APM's letterhead was changed in early August 2005 to reflect this change.

Dated: January 9, 2009

  
Wayne P. Tessler, CPA

Sworn to before me this  
9 day of January, 2009

  
Notary Public

**DONALD F. MULLER II**  
**ID # 2341071**  
**NOTARY PUBLIC OF NEW JERSEY**  
**Commission Expires 2/22/2011**